

# **EXHIBIT H**

SIMPSON THACHER & BARTLETT LLP

425 LEXINGTON AVENUE  
NEW YORK, N.Y. 10017-3954  
(212) 455-2000

—  
FACSIMILE (212) 455-2502

DIRECT DIAL NUMBER

(212) 455-2653

E-MAIL ADDRESS

pgluckow@stblaw.com

BY FACSIMILE (650) 461-5700

May 31, 2007

Re: Tax Protection Agreement Claim of Warren E. Spieker, Jr.

Christopher R. Edgar, Esq.  
Sullivan & Cromwell LLP  
1870 Embarcadero Road  
Palo Alto, CA 94303-3308

Dear Chris:

Thank you for your letter dated May 25, 2007. Unfortunately, it appears that you misunderstood what I said during our telephone conversation on May 23, 2007.

As I indicated during our May 23 discussion, we are prepared to exchange lists of nationally recognized independent public accounting firms that the parties can consider jointly retaining to act as an arbitrator pursuant to section 2(d) of the Tax Protection Agreement ("TPA"). As I mentioned to you, we would propose the "Big Four," namely, Deloitte Touche Tohmatsu, Ernst & Young, KPMG, and PricewaterhouseCoopers.

During our discussion on May 23, you indicated that you were not prepared to exchange lists of nationally recognized independent public accounting firms at that time. Your May 25 letter also fails to provide any list. Once we have your list of potential candidates, we can discuss which of the proposed candidates might be mutually acceptable to the parties.

SIMPSON THACHER & BARTLETT LLP

Christopher R. Edgar, Esq.

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May 31, 2007

While we disagree with your interpretation of the phrase "nationally recognized independent public accounting firm" as used in section 2(d) of the TPA, we do not believe it would be productive or efficient to debate this issue in a vacuum at this stage.

We look forward to receiving your list of potential candidates so that we can move this process forward.

Very truly yours,

*Paul C. Gluckow*

Paul C. Gluckow

cc: Michael H. Steinberg, Esq. (by facsimile (310) 712-8800)  
Bruce D. Angiolillo, Esq.

SIMPSON THACHER & BARTLETT LLP

MAIN FACSIMILE  
(212) 455-2502

SENDER'S FACSIMILE  
(212) 455-2502

SENDER'S DIRECT DIAL  
(212) 455-2653

SENDER'S E-MAIL ADDRESS  
[PGLUCKOW@STBLAW.COM](mailto:PGLUCKOW@STBLAW.COM)

425 LEXINGTON AVENUE  
NEW YORK, N.Y. 10017-3954  
(212) 455-2000

FACSIMILE DEPARTMENT: 212-455-2500

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WASHINGTON, D.C.  
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Christopher R. Edgar, Esq.	(650) 461-5700	(650) 461-5600
Michael H. Steinberg, Esq.	(310) 712-8800	(310) 712-8800

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